

**BOARD OF COUNTY COMMISSIONERS**  
**Agenda Item Summary**

**Meeting Date**      January 21, 2004      **Division**      **County Attorney**

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**AGENDA ITEM WORDING**

Approval of a Resolution canceling the special assessment on Lot 16, Bloc, 11, and canceling part of the ad valorem tax and special assessment on Lot 23, Block 4, Breezeswept Beach Estates.

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**ITEM BACKGROUND**

County Biologist advised in December, 2003 that Lot 16, Block 11 is unbuildable. During 2003, the Property Appraiser reclassified Lot 23, Block 4 as an environmental lot. Had this information been available when the Municipal Service Culvert District was established or modified to reflect environmental lots, these parcels would not have been assessed the non-ad valorem special assessment. Further, Lot 23, Block 4 was sold in 2003, requiring the seller by law to pay the amount of the prior year's tax, prorated for the time held, to the County. Since state statute requires such payment, the entire assessment and ad valorem tax on that lot should not be canceled, only the portion which exceeds the amount which the seller was required to pay.

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**PREVIOUS RELEVANT BOCC ACTION**

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**CONTRACT/AGREEMENT CHANGES**

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**STAFF RECOMMENDATIONS**

Approval.

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TOTAL COST	BUDGETED	Yes	No
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COST TO COUNTY	SOURCE OF FUNDS
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**APPROVED BY:**      County Attorney ☒      OMB/Purchasing ☐      Risk Management ☐

**DIVISION DIRECTOR APPROVAL:**

  
JOHN R. COLLINS

**DOCUMENTATION:**      Included ☐      To Follow ☐      Not Required ☐

**AGENDA ITEM** \_\_\_\_\_

P10

RESOLUTION NO.        -2004

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF MONROE COUNTY, FLORIDA IN ORDER TO CANCEL A PORTION OF THE AD VALOREM TAX AND NON-AD VALOREM ASSESSMENT ON PROPERTY ACQUIRED BY THE LAND AUTHORITY AND TO CANCEL THE NON-AD VALOREM ASSESSMENT ON AN ENVIRONMENTAL LOT, BOTH IN BREEZESWEPT BEACH ESTATES.

WHEREAS, Ordinance No. 023-2002 established a Municipal Service Culvert District for Breezeswept Beach Estates; and

WHEREAS, Ordinance No. 010-2003 revised the District by specifically deleting lots classified as environmental lots; and

WHEREAS, during the calendar year of 2003, the Property Appraiser records reclassified Block 4, Lot 23, Breezeswept Beach Estates, as platted in Plat Book 4, page 143 of the Official Records of Monroe County, Florida as an environmental lot; and

WHEREAS, had the lot been previously established as an environmental lot, the non-ad valorem assessment would not have applied to said lot; and

WHEREAS, the Land Authority did acquire said lot on October 6, 2003; and

WHEREAS, the property was acquired for conservation of environmental lands; and

WHEREAS, the amount of the 2003 ad valorem tax and non-ad valorem assessment was \$670.58; and

WHEREAS, the seller made payment at closing to cover the amount of the prior year's taxes pro-rated for the time period during 2003 that the property was held by the seller as required by FS §196.28 and §196.29; and

WHEREAS, Block 11, Lot 16, Breezeswept Beach Estates, as platted in Plat Book 4, Page 143 of the Official Records of Monroe County, Florida, has been established by the County Biologist as unbuildable; and

WHEREAS, §196.28 Florida Statutes authorizes the Board of County Commissioners to cancel and discharge any and all liens for taxes, delinquent or current for lands acquired by the County for public purposes; and  
now, therefore

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MONROE COUNTY, FLORIDA:

Section 1. The amount of the total of ad valorem tax and non-ad valorem assessment levied on Block 4, Lot 23, Breezeswept Beach Estates, Ramrod Key as platted in Plat Book 4, page 143 of the Official Records of Monroe County, Florida, shall be reduced to \$258.00 to cover the portion required by State Statute to be paid by seller.

Section 2. The remainder of the total of ad valorem tax and non-ad valorem assessment, totaling \$412.58, shall be cancelled pursuant to FS §196.28.

Section 3. The \$670.00 amount of the non-ad valorem assessment levied on Block 11, Lot 16, Breezeswept Beach Estates, Ramrod Key as, platted in Plat Book 4, page 143 of the Official Records of Monroe County, Florida, shall be cancelled pursuant to FS §196.28.

PASSED AND ADOPTED by the Board of County Commissioners of Monroe County, Florida, at a regular meeting of said Board held on the 21st day of January, 2004.

Mayor Nelson  
Mayor Pro Tem Rice  
Commissioner McCoy  
Commissioner Neugent  
Commissioner Spehar

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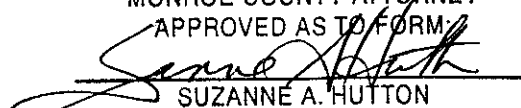
(SEAL)  
Attest: DANNY L.KOLHAGE, Clerk

BOARD OF COUNTY COMMISSIONERS  
OF MONROE COUNTY, FLORIDA

By \_\_\_\_\_  
Deputy Clerk

By \_\_\_\_\_  
Mayor/Chairperson

jresBSmscd2

MONROE COUNTY ATTORNEY  
APPROVED AS TO FORM:  
  
SUZANNE A. HUTTON  
ASSISTANT COUNTY ATTORNEY  
Date 12/29/03